NUTRITION SERVICES DIVISION
MANAGEMENT BULLETIN

No.: 99-304

TO:	ADULT DAY CARE FOOD PROGRAM SPONSORS	ISSUE DATE: JULY 1999
FROM:	ADULT DAY CARE FOOD PROGRAM	
ATTENTION:	AUTHORIZED REPRESENTATIVES, FISCAL OFFICERS, CERTIFIED PUBLIC ACCOUNTANTS, PROGRAM AUDITORS	
SUBJECT:	AUDIT GUIDE FOR PROGRAM SPECIFIC AUDITS	
REFERENCES:	USDA APB: CNP-99-18; AUDIT BULLETIN 27029-2; 7 CFR 3052.235(a)	

This bulletin announces the availability of Audit Bulletin 27029-2, dated February 18, 1999. The Audit Bulletin contains the revised audit guide that must be used by independent Certified Public Accountants (CPA) in conducting program-specific audits of agencies operating the Adult Day Care Food Program (ADCFP) segment of the federal Child and Adult Care Food Program.

This audit guide is based on the current federal regulations governing the program, 7 CFR Part 226, and audit standards and procedures prescribed by the Office of Inspector General, United States Department of Agriculture (USDA). The audit guide can be found on the USDA website at http://www.usda.gov/oig (click on Audit and Review Guides). Auditors must use the guide when performing a program-specific audit of the ADCFP segment of the CACFP. This guide may also be used for limited-scope audits.

If your agency must contract with a CPA to conduct a program-specific audit under the requirements of the Single Audit Act Amendments of 1996 (refer to Management Bulletin 98-301), please advise your CPA of the availability of this guide. If you require a copy of this guide or need clarification about this Management Bulletin, please contact Ronna Jakobitz, Manager, ADCFP, at (916) 324-7133, (800) 952-5609, or e-mail rjakobit@cde.ca.gov.

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